

State Board of Equalization  
Property Taxes Department  
Frequently Asked Questions

## GENERAL INFORMATION

### **What is the legal authority for property tax assessment?**

County assessors must value property in accordance with the California Constitution, the [Revenue and Taxation Code](#), other codes that apply to property tax assessment, and [Property Tax Rules](#). Board of Equalization publications which provide guidance include [Assessors' Handbooks](#) and [Letters To Assessors](#). In addition, [property tax annotations](#) provide guidance regarding statutes and regulations as applied by Board staff.

### **What is "full cash value?"**

Full cash value, also known as "market value" or "fair market value," means the amount of cash or its equivalent which property would bring if exposed for sale in the open market.

### **What is "base year value?"**

A property's "base year value," for real property assessed under Proposition 13, is the property's full cash value as of the date of the latest change in ownership or completion of new construction.

### **What is "adjusted base year value?"**

An "adjusted base year value" is the property's base year value adjusted by an annual inflation factor, not to exceed two percent per year.

### **What is "taxable value?"**

Taxable value is the value upon which property taxes are calculated. For most real property, this is the adjusted base year value or the property's current market value, whichever is lower.

### **What is the assessment roll?**

The assessment roll is the official list of all assessable property in the county.

### **What is the "lien date" and when does it occur?**

The lien date is the "moment" of valuation for all property. Annually, the taxable status and value of property is determined as of 12:01 a.m. on January 1.

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**What is the property tax rate in California?**

Proposition 13 limits the general property tax rate to 1 percent of the assessed value, plus an amount for the debt service on any bonds approved by popular vote. The tax rate will vary depending upon where the property is located. You can obtain exact tax rates for a particular parcel by contacting the county auditor's office.

**What are the minimum qualifications required to perform the duties of an appraiser for property tax purposes?**

The law states that a valid certificate issued by the State Board of Equalization must be held in order for a person to perform the duties of a property tax appraiser. Minimum requirements for the certificate are graduation from a four-year college or four years of relevant appraisal experience, or a combination of the two.

In addition, all property tax appraisers are required to complete at least 24 hours (12 hours for advanced appraisers) of training each fiscal year to retain their certificates.

**I can't find the property tax annotations on your Web site. How do I obtain a copy of a specific annotation?**

The property tax annotations are available in [Volume III of the Property Taxes Law Guide](#), which is available on our Web site. Copies of the source documents for specific annotations are available by calling the Board's Legal Division at (916) 445-6155.

**Where can I obtain a copy of a legislative bill or law?**

The full text of legislative bills as introduced and amended is available from the [California Legislative Counsel's](#) Web site. Bills are available for the current legislative session and prior sessions. Copies of laws may also be obtained from this site ([California Codes](#)). Legislative bills and California Codes can also be found at the California State Library, Law Section, (916) 654-0185, or at many county law libraries and major university libraries.

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**REAL PROPERTY**

**What is a "Proposition 8" value?**

Sometimes the market value of a property on January 1 has fallen below the adjusted base year value. The assessor is obligated to enroll the lesser of the adjusted base year value or market value. (This is sometimes referred to as a "Proposition 8" assessment, after the November 1978 proposition that amended Article XIII A to allow these reductions in value.)

The assessed value of my property increased more than 2 percent this year. There was no change in ownership or new construction. Doesn't Proposition 13 limit annual increases in value to 2 percent?

Under Proposition 13, base year values may not be increased more than 2 percent per year. A property assessed under Proposition 8, however, is not restricted to the 2 percent increase. For example, in a situation where a property's value increased 10 percent since the prior lien date, but the value is still below the Proposition 13 adjusted base year value, the new increased Proposition 8 value will be enrolled.

**What is considered a change in ownership?**

In order to meet the definition of change in ownership for property tax purposes, a transfer of real property must convey (1) a present interest in the real property, (2) the beneficial use of the property, and (3) rights that are substantially equivalent in value to that of the fee interest in the property. Gifts, inheritances, and purchases of real property can all qualify as changes in ownership; it may not matter whether the transfer is voluntary or involuntary.

**Does a transfer of real property between husband and wife result in a reappraisal?**

No. Transfers of property between husband and wife do not result in a reappraisal. This includes transfers due to a divorce decree or the death of a spouse.

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### **What is a Change in Ownership Statement?**

Whenever there is a change in ownership of real property or a manufactured home, state law requires the transferee (the party acquiring the property) to file this form in the county where the real property or manufactured home is located. If the form is not filed within 45 days from the date of the assessor's written request, penalties will be applied. Information furnished on this form by the transferee assists the assessor in fulfilling his legal responsibilities. This form is not a public document.

### **What constitutes new construction?**

*Property Tax Rule 463* defines new construction in four general categories:

1. "Any substantial addition to land or improvements, including fixtures."
2. "Any substantial physical alteration of land which constitutes a major rehabilitation of the land or results in a change in the way the property is used..."
3. "Any physical alteration of any improvement which converts the improvement or any portion thereof to the substantial equivalent of a new structure or portion thereof or changes the way in which the portion of the structure that had been altered is used."
4. "Any substantial physical rehabilitation, renovation or modernization of any fixture which converts it to the substantial equivalent of a new fixture or any substitution of a new fixture."

Further clarification about what constitutes assessable new construction may be found in *Letters To Assessors Nos. 78/188, 79/204, and 80/77*.

### **What are supplemental assessments?**

The supplemental roll provides a mechanism for placing reappraisals under Article XIII A into immediate effect, rather than waiting for the next January 1 lien date. The increase (or decrease) in assessed value resulting from the reappraisal is reflected in a prorated assessment (the supplemental assessment) that covers the portion of the fiscal year (July 1 – June 30) remaining after the date of change in ownership or new construction. The supplemental assessment statutes apply to any property subject to Article XIII A that has undergone a change in ownership or with respect to which new construction has been completed since July 1, 1983.

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For changes in ownership or completed new construction occurring between January 1 and May 31, two supplemental assessments are issued. The first covers the portion of the current fiscal year remaining after the date of the event; the second covers the ensuing fiscal year in its entirety.

Exemptions for which the assessee is otherwise eligible apply to supplemental assessments. An exemption, if in effect, or if applied for and granted, as the case may be, is applied to the amount of the supplemental assessment.

For further clarification on supplemental assessments refer to the Board's [Letters To Assessors Nos. 83/128 and 85/75](#), which are located on our Web site.

## EXCLUSIONS FROM REAPPRAISAL

### *PROPOSITIONS 60/90/110*

#### *[TRANSFER OF BASE YEAR VALUE]*

#### **What are Propositions 60, 90 and 110?**

Propositions 60, 90, and 110 are constitutional amendments approved by the voters of California. They provide for the transfer of a property's base year value from an existing residence to a replacement residence, under certain conditions, for qualified persons over the age of 55 or persons of any age who are severely and permanently disabled.

#### **What are the conditions that need to be met in order to qualify for the exclusion?**

- a. Both properties must be located in the same county, unless the county in which the replacement residence is located has an ordinance that allows intercounty base year value transfers.
- b. As of the date of transfer of the original property, the transferor (seller) or a spouse residing with the transferor must be at least 55 years of age, or be severely or permanently disabled.
- c. At the time of sale, the original property must have been eligible for the Homeowners' Exemption, or entitled to the Disabled Veterans' Exemption.
- d. Generally, the replacement dwelling must be of equal or lesser value than the original property.

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- e. The replacement dwelling must have been acquired or newly constructed within two years of (before or after) the sale of the original property.
- f. The owner must file an application within three years following the purchase date or new construction completion date of the replacement property.
- g. The original property must be subject to reappraisal at its current fair market value. Therefore, transfers of the original property that are excluded from reappraisal (e.g., most transfers between parents and children) will not qualify.

**I think that the sale of my residence may qualify for this benefit. How do I apply?**

You must file a claim with the assessor, who will determine if the transaction qualifies. Claim forms should be obtained from the assessor's office in the county where the property is located.

**How do I determine if the replacement property is of "equal or lesser value" than the original?**

It depends upon the timing of the purchase or completion of construction of the replacement property. In general, "equal or lesser value" means the fair market value of the replacement property does not exceed one of the following:

100 percent of the market value of the original property, if the replacement property is purchased or newly constructed before the original property is sold.

105 percent of the market value of the original property, if the replacement property is purchased or newly constructed within the first year after the original property is sold.

110 percent of the market value of the original property, if the replacement property is purchased or newly constructed within the second year after the original property is sold.

**If the market value of my replacement dwelling slightly exceeds the "equal or lesser value" test compared to the market value of my original property, can I still receive partial benefit?**

No. Unless the replacement dwelling completely satisfies the "equal or lesser value" test, no benefit is available.

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**Can a taxpayer apply for and receive the benefit of Propositions 60/90/110 numerous times during the course of his/her lifetime?**

Generally, no. With one exception, only claimants who have not previously been granted this benefit are eligible.

**I was previously granted this benefit but have since become severely and permanently disabled. Can I apply for and receive the benefit of Proposition 110?**

Proposition 110 creates an exception from the one-time-only limitation for any claimant who becomes severely and permanently disabled *after* having previously received a base year value transfer as a claimant over the age of 55 years. Thus, if a person over the age of 55 years transferred the base year value from an original property to a replacement dwelling and subsequently becomes disabled, then that person may now transfer his or her base year value a second time.

**I would like to transfer my base year value to a replacement property located in another county. Which counties have adopted an ordinance to allow such transfers?**

As of October, 2000, each of the following ten counties has an ordinance implementing the intercounty base year value transfer provisions of section 69.5 of the Revenue and Taxation Code (Proposition 90):

Alameda	Modoc	San Diego	Ventura
Kern	Monterey	San Mateo	
Los Angeles	Orange	Santa Clara	

**What is the deadline for filing a claim?**

Generally, you must file your claim with the county assessor within three years of the acquisition or completion of construction of the replacement property.

**I still have questions about Propositions 60, 90 and 110. Where can I find more information?**

If you still have questions about Propositions 60, 90 or 110, you may find the answers in [Letter To Assessors Nos. 87/71, 88/10, 91/33, and 97/02](#), located on our Web site. Or, you may call the Technical Services Section at (916) 445-4982.

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*PROPOSITIONS 58/193*

*[TRANSFERS BETWEEN PARENT AND CHILD; GRANDPARENT AND GRANDCHILD]*

**Will the transfer of real property between a parent and child or grandparent and grandchild cause a reappraisal?**

The purchase or transfer of a principal residence, as well as the first \$1 million of other real property transferred between parents and children, is not subject to reassessment provided a timely claim is filed with the county assessor. This exclusion also applies to transfers between grandparents and grandchildren, but only when both qualifying parents are deceased. For more information about these Propositions see [Letter To Assessors No. 98/23](#) located on our Web site or contact our Technical Services Section at (916) 445-4982.

**MANUFACTURED HOMES**

**Are manufactured homes subject to property tax?**

Manufactured homes sold new on or after July 1, 1980 are subject to property taxation. The county does not tax most manufactured homes sold prior to July 1, 1980. Manufactured homes not subject to local property tax are subject to a yearly in-lieu license fee, much like the Vehicle License Fee that owners of automobiles pay.

A manufactured home placed upon an approved permanent foundation is subject to property taxation regardless of the date first sold new. Owners of manufactured homes subject to local property taxation may be eligible for the Homeowners' Exemption and the state property tax assistance programs.

**PERSONAL PROPERTY**

*BUSINESS PROPERTY STATEMENTS*

**I need to file a Business Property Statement. Are Board-prescribed forms available on your Web site?**

Although the Board prescribes many types of forms for use by assessors, taxpayers must obtain the business property statement and any other required forms from the county in which the taxable property is owned, claimed, possessed, controlled or managed. This also applies to filing requirements and instructions for completing the form. A [Listing of County Assessors](#) is available on our Web site.



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**Who is required to file the Business Property Statement for leased equipment?**

When equipment is leased, either the lessor or the lessee may be the assessee. The law states that the assessor may assess leased property to either the lessee or the lessor, or both, whether or not there is a private agreement between the parties to the lease. However, property is not normally assessed jointly, and county requirements for the filing of business property statements vary with respect to leased equipment. Therefore, you should contact your county assessor for further information about business property statement filing requirements.

*BOATS AND AIRCRAFT*

**Are boats and aircraft subject to property tax?**

Boats and aircraft are taxable and are subject to annual appraisal. Their values are determined by reviewing sales of comparable boats and airplanes. Information on their locations and ownerships is obtained from the Department of Motor Vehicles, the United States Coast Guard, the Federal Aviation Administration, on-site inspections, and other public and private sources.

**I sold my personal property (boat, aircraft, machinery, or equipment) after January 1. Shouldn't the new owner be required to pay the property tax?**

Even though you may no longer own the property, you are still liable for the taxes because you owned it on the lien date. When taxable personal property is sold subsequent to the lien date, it is the duty of the seller to pay the taxes on the property for the ensuing fiscal year.

**Can the assessor prorate assessments or taxes between the seller and buyer of taxable personal property?**

No. The assessor must annually assess all property in the county to the person owning it on the lien date. There is no provision in the law that allows the assessor to prorate assessments between the buyer and seller of taxable personal property that is sold in the ensuing fiscal year.

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**Are California registered vessels owned by California residents still assessable when located outside of California waters?**

Yes. Until such time as a vessel's habitual place of mooring has been established elsewhere, a vessel documented in California continues to be taxable in California. That is, if the vessel is not in California, but is traveling from one place to another and has not become permanently situated in one place outside of California, the vessel is still assessable in California.

If it is established that the vessel is habitually moored outside of California, then the vessel is no longer taxable in California, whether or not it is still documented in California and whether or not its owners reside in California. The owner or master of a taxable vessel should give written notice to the county assessor when the vessel is no longer habitually moored in the county where it is documented.

## **ASSESSMENT APPEALS**

**What do I do if I don't agree with the assessor's value of my property?**

Since any increase or decrease in assessed value will impact the amount of taxes you pay, it is important to contact the Assessor's Office if you feel that the assessed value exceeds the market value of your property. Assessor's representatives will review any information you may have relating to the value of your property. If you have any questions concerning the valuation, please call the assessor's office.

If, after talking with the Assessor's Office, a difference of opinion as to value still exists, you can appeal the assessed value to the county board of equalization between July 2 and September 15, or within 60 days after the date of a notice of a supplemental or escape assessment. If you do decide to appeal, you must file an Application for Changed Assessment and your application must be filed timely. Additional information is available in *Publication 30, Residential Property Assessment Appeals*.

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## EXEMPTIONS AND IN-LIEU FEES

### *HOMEOWNERS' AND VETERANS' EXEMPTIONS*

#### **What is the homeowners' exemption?**

The California Constitution provides a \$7,000 reduction in the taxable value for a qualifying owner-occupied home. The home must have been the principal place of residence of the owner on the lien date, January 1<sup>st</sup>. To claim the exemption the homeowner must make a **timely** filing of a simple form with the county assessor. A partial 80% exemption may be granted for homeowners who file a late affidavit and claim for exemption with the assessor between February 16<sup>th</sup> and December 10th.

Homeowners' exemption claimants are responsible for notifying the assessor when they are no longer eligible for the exemption. December 10<sup>th</sup> is the last day to terminate the homeowners' exemption without penalty; the assessor should receive notice of ineligibility by that date.

#### **Are there any property tax exemptions for veterans?**

There are exemptions for veterans, both in the State Constitution and in the statutes enacted by the Legislature. The Constitution provides an exemption, currently a \$4,000 exemption, for most honorably discharged veterans or, in some cases, the spouse or parent of a deceased honorably discharged veteran. However, a person who owns property valued at \$5,000 or more (\$10,000 or more for a married person and his or her spouse) is ineligible for this exemption. Also, the same dwelling may not receive both the homeowners' exemption and the veterans' exemption.

Pursuant to the Constitution also, the Legislature has provided exemptions (in amounts ranging from \$100,000 to \$150,000 effective January 1, 2001) for the home of a disabled veteran or a disabled veteran's spouse, if the veteran, because of an injury incurred in military service, is blind in both eyes, has lost the use of two or more limbs, or is totally disabled. An unmarried surviving spouse may also be eligible if the service person died as the result of a service-connected injury or disease while on active duty in the military. As above, the home may not receive the exemption if it is receiving another real property exemption.

Please note that issues regarding these exemptions are complex, and the authorizations are specific; the assessor's office should be consulted for detailed requirements regarding these exemptions.

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*WELFARE, CHURCH, AND RELIGIOUS EXEMPTIONS*

**What is the Welfare Exemption?**

The Legislature has the authority to exempt property (1) used exclusively for religious, hospital, or charitable purposes, and (2) owned or held in trust by nonprofit organizations operating for those purposes. This exemption is popularly known as the welfare exemption and was first adopted by voters as a constitutional amendment on November 7, 1944.

**Who administers the Welfare Exemption?**

The Welfare Exemption is administered jointly by the Board of Equalization and County Assessors. The assessor forwards claims that have been filed with him or her to the Board for review and findings. The assessor may deny the claim of an applicant the Board finds eligible, but may not grant the claim of an applicant the Board finds ineligible.

**What are the conditions that an organization must meet in order to be considered a "charitable" organization for purposes of qualifying for the Welfare Exemption?**

In general, the organization must demonstrate that it is in receipt of substantial donations from outside sources. Those donations, in turn, must be passed on to a segment of the public that is sufficiently large that a gift to the organization may be viewed as benefiting the community as a whole.

In addition, the organization must meet ALL of the following criteria:

- It must not be organized or operated for profit.
- No part of the net earnings of the organization may benefit any private person.
- The organization's property (1) must be irrevocably dedicated to religious, hospital, scientific, or charitable purposes, and (2) may not benefit any private person upon dissolution, liquidation, or abandonment except a fund, foundation, or corporation organized and operated for religious, hospital, scientific, or charitable purposes.
- The organization must qualify as an exempt organization for state or federal income tax purposes.

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**According to the Internal Revenue Service, my nonprofit organization is a section 501(c)(3) organization and, therefore, exempt from income taxation. Why must we file separately for a Welfare Exemption; aren't we automatically exempt from property taxation?**

No. The income tax exemption does not automatically confer property tax exemption to a nonprofit organization. Both ownership and use of the property drive the Welfare Exemption.

Mere ownership of property by a nonprofit corporation does not satisfy the requirements for property tax exemption. The property must also be *used exclusively for an exempt (religious, scientific, hospital, or charitable) purpose and activity*. Certain uses of property will not qualify for exemption even though conducted by the nonprofit owner:

- ◆ Fundraising.
- ◆ Unrelated business.
- ◆ Allowing other unqualified individuals or organizations to use the property for private benefit.

**Assuming that an organization qualifies as a "charitable" organization, what other conditions must be met in order for its property to qualify for the Welfare Exemption?**

Several conditions apply, including:

- The organization's property must be used exclusively for charitable purposes.
- The organization's property must be used for the actual operation of a charitable activity.
- If the organization is the operator of the property but not the owner of the property, BOTH owner and operator must qualify as "religious," "hospital," or "charitable." However, if the organization that operates the property is not the owner of the land and buildings, it may still qualify for the exemption as to personal property and fixtures it owns.
- If the organization's property is used by other organizations, then all of those other organizations must also qualify as "charitable" organizations.

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**How does an organization file a claim for the Welfare Exemption?**

Claims for the Welfare Exemption must be filed annually with the County Assessor (see [Listing of County Assessors](#)) in the county in which the organization's property is located or, in the case of personal property, being used. The claim form and required documents will be supplied by the County Assessor's office.

**When must a claim for the Welfare Exemption be filed?**

Claims must be filed annually, generally by February 15. If a claim is filed after February 15, a partial exemption may still be granted.

**Why must my nonprofit organization amend its Articles of Incorporation in order to qualify for the Welfare Exemption? The Internal Revenue Service found the wording in our articles acceptable for purposes of income tax exemption.**

California property tax law has its own requirements that may differ from other state and federal codes. One of these differences affects organizations applying for the Welfare Exemption. Our law requires an explicit statement that an exempt organization's property is irrevocably dedicated to religious, charitable, scientific, or hospital purposes (sections 214(a)(6) and 214.01, Revenue and Taxation Code), and that upon dissolution of the organization the assets will go to another fund, foundation, or corporation organized and operated for similar purposes and having federal section 501(c)(3) status.

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The following language would satisfy California property tax law requirements for domestic (incorporated in California) corporations:

*"The property of this [legal entity] is irrevocably dedicated to [religious/charitable/scientific/hospital purposes or charitable and educational purposes meeting the requirements for exemption provided by section 214 of the Revenue and Taxation Code] and no part of the net income or assets of this organization shall inure to the benefit of any private persons. Upon the dissolution or winding up of the [legal entity] its assets remaining after payment, or provision for payment, of all debts and liabilities of this [legal entity], shall be distributed to a nonprofit fund, foundation, or corporation which is organized and operated exclusively for [religious/ charitable/scientific/hospital purposes or charitable and educational purposes meeting the requirements for exemption provided by section 214 of the Revenue and Taxation Code] and which has established its tax exempt status under section 501(c)(3) of the Internal Revenue Code."*

**May my organization claim the Welfare Exemption for prior years? Is it too late to file now?**

An organization may, subject to a late-filing penalty, file a claim for the Welfare Exemption without limitation. However, the law limits refunds of taxes paid to four years from the date the payment was made. Thus, if an organization were to qualify for the Welfare Exemption in December of 1999 for years 1993 through 1999, had paid taxes on its real property timely for all those years, and filed claims for refund of taxes paid, it could expect a refund of taxes paid for the first installment due November 1, 1999, for both installments due in 1996, 1997, and 1998, and possibly for the first installment due November 1, 1995. No refund would be possible for taxes paid timely for 1993 or 1994, since these years were beyond the four-year statute of limitations (section 5097(a)(2), Revenue and Taxation Code).

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**My charitable organization recently purchased real property. Can we have our taxes canceled now?**

The law recognizes mid-year acquisitions of real property by qualified organizations. If the property is put to an exempt use within 90 days of acquisition, it may be possible to have the Welfare Exemption applied to the current year's taxes. For property acquired between January 1 and June 30, full cancellation of taxes is possible for the ensuing fiscal year (beginning July 1). For property acquired between July 1 and December 31, prorated cancellation is available from the date of acquisition to the end of the fiscal year (June 30).

***SOFTWARE***

**Is software taxable?**

Storage media for computer programs is to be valued as if there were no computer programs on such media except basic operational programs. Basic operational programs are those programs that are "fundamental and necessary to the functioning of a computer." Thus, while basic operational programs are taxable, application programs are exempt. [Rule 152](#) explains how to properly determine the classification of computer software.

***LICENSED VEHICLES***

**Is a vehicle subject to registration, but in a non-operating condition, subject to assessment?**

No. A vehicle subject to registration under the Vehicle Code is exempt from all taxes according to value other than vehicle license fees, whether or not that vehicle is registered. So, although a taxpayer may obtain a Certificate of Planned Non-Operation from the California Department of Motor Vehicles for a relatively small fee, the vehicle is still of a type subject to registration under the Vehicle Code and is, therefore, not subject to assessment.



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## PROPERTY TAX PAYMENT AND RELIEF

**I did not pay my property taxes because I did not receive a bill. Now they want me to pay a penalty in addition to the taxes. Can they do that?**

Under California law, it is the responsibility of the taxpayer to obtain all property tax bill(s) and to make timely payments. Failure to receive a tax bill does not relieve the lien of taxes, and penalties will not be waived if the taxes are paid late. The tax collector's responsibility is to mail the tax bill to the address provided on the tax roll.

For most homeowners, the first installment of their property taxes will be due November 1<sup>st</sup>, and delinquent if not paid by December 10<sup>th</sup>; the second installment is due February 1<sup>st</sup>, and delinquent if not paid by April 10<sup>th</sup>. Taxpayers have the option of making both payments when the first installment is due.

Be sure you keep the county assessor informed of any change in address so that future tax bills will be mailed to the correct address.

**I am having trouble paying my property taxes. What can I do?**

If you are a senior citizen, blind, or disabled, and are having difficulty paying your property taxes and meet certain qualifications, you may be eligible to receive assistance through property tax reimbursement or postponement. If the problem is temporary, some counties may allow you to pay using your credit card; check with your local county tax collector's office.

### Property Tax Reimbursement

To file a 2000 claim for homeowner assistance, if you are blind, disabled, or at least 62 years old, and have a total annual household income of \$33,993 or less in 1999, you may qualify to participate in the Homeowner Assistance program. This program provides cash reimbursement of a portion of the property taxes that you paid on your home. For more information call the Franchise Tax Board at 1-800-852-5711, or visit [www.ftb.ca.gov/geninfo/hra/index.htm](http://www.ftb.ca.gov/geninfo/hra/index.htm).

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**Property Tax Postponement**

If you are blind, disabled, or at least 62 years old, and have a total annual household income of \$24,000 or less, you may qualify to participate in the Property Tax Postponement program. The postponed taxes are a lien on the home and become due (with interest) upon moving, the sale of the home, or death. For more information, call the State Controller's Office at 1-800-952-5661 or (916) 327-5587, or visit [www.sco.ca.gov/col/taxinfo/](http://www.sco.ca.gov/col/taxinfo/).

**Do I qualify for tax relief if my property is damaged by a major calamity?**

A county board of supervisors may adopt an ordinance that allows property tax relief to owners of damaged or destroyed property. If a major calamity such as fire or flooding damages or destroys your property, you may be eligible for property tax relief if the county where your property is located has adopted such an ordinance.

To qualify for property tax relief, you must file a claim with the assessor's office within the time specified in the ordinance or, if no time is specified, within sixty days from the date the property was damaged or destroyed. In such cases, state law authorizes the assessor to re-evaluate any property sustaining a loss in value of \$5,000 or more, and to assist the property owner in complying with approved procedures to obtain property tax adjustments.

If the county where your property is located has not adopted such an ordinance, you may still be eligible for property tax relief and should contact the assessor's office for assistance.

In either case, if you rebuild a damaged or destroyed property in a like or similar manner, the property will generally retain its previous value for property tax purposes.

**TIMBER YIELD TAX**

**What is the timber yield tax?**

The timber yield tax is a tax in lieu of ad valorem property taxes on timber paid by timber owners when they harvest their timber.

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**How much is the timber yield tax and how is it calculated?**

The timber yield tax rate is currently 2.9 percent. The amount of tax is calculated according to the volume of timber you harvest, the established value for the species harvested ([Timber Harvest Value Schedules](#)), and the tax rate.

**When is the timber yield tax due?**

The tax is paid on a quarterly basis and is due on or before the last day of the month following the quarter in which the scaling date for the timber harvested occurs. For example, if the timber was scaled between January 1 and March 31 the taxes would be due on or before April 30.

**I did not harvest any timber this quarter; am I still required to file?**

You must file a return for every quarter for which you are registered as a timber owner, even if you do not harvest any timber or owe any tax.

**Do you publish any information about the amount of timber harvested statewide and/or by county?**

Yes. Information about the amount of timber harvested both statewide and by county is available in "[California Timber Harvest by County](#)" and "[California Timber Harvest Statistics](#)."

**Where can I obtain additional information about the timber yield tax?**

The [California Timber Yield Tax Brochure, Publication No. 86](#), is available on the Board's Web site. [Publication 87, Guide to the California Timber Yield Tax](#), may be obtained by calling the Information Center at 1-800-400-7115. Information Center staff will also be able to assist you with answers to general timber tax questions.